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## POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE USPTO

I hereby revoke all previous powers of attorney given in the application identified in the attached statement under 37 CFR 3.73(b).							
******	appoint:				······		
V Pre	Practitioners associated with the Customer Number:			09629			
OR  Practitioner(s) named below (if more than ten patent practitioners are to be named, then a customer number must be used):							
-	Name		Registration Number		Vame	Registration Number	
	***************************************			***************************************			
-	***************************************					·	
as atterney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).							
Please change the correspondence address for the application identified in the attached statement under 37 CFR 3,73(b) to:							
☑ OR	A CONTRACT OF THE PROPERTY OF						
Firm or individual Name Address							
Câty	Ny .		State		Zip		
Country							
Telephon	16			Email			
Assignee Name and Address: ARKRAY, Inc. 57 Nishi Aketa-cho, Higashi-kujo, Minami-ku Kyoto 601-8045, JAPAN							
A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.							
SIGNATURE of Assignee of Record  The individual whose signature and title is supplied below is authorized to act on behalf of the assignee							
Signature					Date JAN 31 .	2011	
Name	Shigeru Doi Telephone +81-50-5830-10				830-1020		
Title	ilie President and CEO						

The collection of information is required by 37 CFR 1.31, 1.32 and 1.32. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 3 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450, DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Sox 1450, Alexandria, VA 22313-1450.

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STATEMENT UNDER 37 CFR 3.73(b)							
Applicant/Patent Owner: ARKRAY, Inc.							
Application No./Patent No.: 10/530,790 / 7,820,449	Filed/Issue Date: 04-08-2005 / 10-26-2010						
Titled: TEST STRIP FOR CREATININE DETERMINA	TION						
A TOY TO A A C A C A C A C A C A C A C A C A C	agraphica						
ARKRAY, Inc. , a (Name of Assignee) (Type	corporation Assignee, e.g., corporation, partnership, university, government agency, etc.						
Company from the company of the comp	D. Magdiner, 28% on boundon's frameworks are more day and an area of a selection						
states that it is:							
1. X the assignee of the entire right, title, and interest in;							
an assignee of less than the entire right, title, and interest in  (The extent (by percentage) of its ownership interest is%); or							
3. the assignee of an undivided interest in the entirety of (a complete assignment from one of the joint inventors was made)							
the patent application/patent identified above, by virtue of either:							
An assignment from the inventor(s) of the patent application/patent identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel 016856 , Frame 0400 , or for which a copy therefore is attached.							
OR							
B. A chain of title from the inventor(s), of the patent applicat	ion/patent identified above, to the current assignee as follows:						
1. From:	To:						
The document was recorded in the United Stat							
Reel, Frame	or for which a copy thereof is attached.						
2. From:	To:						
The document was recorded in the United State							
Reel, Frame	or for which a copy thereof is attached.						
3. From:	To:						
The document was recorded in the United Stat							
Reel, Frame	or for which a copy thereof is attached.						
Additional documents in the chain of title are listed on a	supplemental sheet(s).						
As required by 37 CFR 3.73(b)(1)(i), the documentary evider or concurrently is being, submitted for recordation pursuant to	nce of the chain of title from the original owner to the assignee was, a 37 CFR 3.11.						
[NOTE: A separate copy (i.e., a true copy of the original assaccordance with 37 CFR Part 3, to record the assignment in t	ignment document(s)) must be submitted to Assignment Division in the records of the USPTO. <u>See</u> MPEP 302.08]						
The undersigned (whose title is supplied below) is authorized to act	on behalf of the assignee.						
/Gregory T. Lowen/	February 8, 2011						
Signature	Date						
Gregory T. Lowen	Patent Attorney						
Printed or Typed Name	Title						

This collection of Information is required by 37 CFR 3.73(b). The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA. 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SENU TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA. 22313-1450.